"That Clause 1, the Long Title, the Preamble and the Enacting formula were added to the Bill.

MOTION TO PASS

Sri S.M. YAHYA (Minister for Finance) Sir, I beg to move :

"That the Karnataka Taxation and Certain other Laws (Amendment) Bill, 1979 be passed."

Mr. SPEAKER.—The question is :

"That the Karnataka Taxation and certain Other Laws (Amendment) Bill, 1979 be passed."

The motion was adopted and the Bill was passed.

THE KARNATAKA TAX ON LUXURIES (HOTELS & LODGING HOUSES) BILL, 1979.

Sri S. M. YAHYA (Minister for Finance).–I move

"That the Karnataka Tax on Luxuries (Hotels and Lodging Houses) Bill, 1979 be taken into consideration."

The question was proposed

Sir, this is a new legislation. In Maharashtra in 1974 and in gujarat 1977 they have levied certain taxes on big luxurious. This is with a view to put down conspicuous consumption. According to this bill, those hotels charging Rs. 30–50 will be charged 1½%; those hotels charging Rs. 50–100 will have to pay 3% and those hotels which charage Rs. 100–150 will have to pay 5% and above Rs. 150 will have to pay 7%. This will certainly not affect the poor and the middle class people. This is a tax on rich people who are staying in Luxury Hotels.

† Sri C. M. ARUMUGHAM (KGF).–Sri, In this State there are thousands of hotels which have not been classified except the Five Star and the Three Star Hotels. Bringing a simple law to charge a few rupees more, you are making the proprietor or the manager to maintain a register and send returns to the Deputy Commissioners and failure to send returns will end in punishment This I feel is an unnecessary harrasment to the hotel owners.

The Bill is shabbily drafted. In sub-section (e) of section 13, it is stated–

"13th (e) wilfully acts in contravention of any of the provisions of this Act or the rules made thereunder or any lawful orders passed in accordance therewith, shall, on conviction be punished with imprisonment for a term which may extend to one thousand rupees or with both".

I am not able to understand the provision contained in this section. The period of imprisonment is not mentioned in this clause but only a fine of one thousand rupees is mentioned. This would certainly amounts to harassment of hotel-owners. In place like Bangalore, a hotel owner charging Rs. 35/- and a man staying in a room may not be a rich man. He is forced to stay there for want of alternate accommodation. In such cases you are charging 1½%. I am told in Hotel Apsara, one room is reserved for a rich man. In some hotels for eatables they charges Rs. 300 to 500. In the Tourists Hotels which are meant for foreigners, it is only the Indians that stay there. Such people may be called as rich but nor poor. It is the proprietor who fixes the charges of the rooms. The Corporation authorities are not fixing the room rents.

Then who is that officer we do not know.

Then, in framing of rules, the Government want such a power with retrospective effect. On page 12 it reads thus :

"(2) A rule under this Act may be made with retrospective effect and when such rule is made, the reasons for making the rule shall be specified in a statement laid before both Houses of the State Legislature..."

But this will come into force on such date as the State Govt. may, by notification, in the official Gazette appoint. That what stated here You want it with retrospective effect. Therefore, what I would suggest is, whenever a law is made, the law must be simple and it must be framed in such a way that it shall not harass the people.

† ಶ್ರೀ ಎಸ್. ಎಂ. ಶೀರ್ನಾಳಿ ಚಂದ್ರಶೇಖರ್.—(ಹೊಸಪೇಟೆ)

ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಈ ಶಾಸನವನ್ನು ನಾನು ಸಂಪೂರ್ಣವಾಗಿ ಸ್ವಾಗತ ಮಾಡುತ್ತೇನೆ. ಏಕೆಂದರೆ ಇಂಥ ಹೋಟೆಲ್‌ಗಳಲ್ಲಿ ಇರತಕ್ಕವರು ಕಪ್ಪು ಹಣವನ್ನು ಹೊಂದಿರತಕ್ಕವರೇ ವಿನಹ ಬೇರೆ ಯಾರೂ ಅಲ್ಲ. ಮಾನ್ಯ ಆರ್ಯಂಗರವರು ಹೋಟೆಲ್‌ಗಳನ್ನು ಕ್ಲಾಸಿಫಿಕೇಷನ್ ಮಾಡಿಲ್ಲವೆಂದು ಹೇಳಿದರು. ಅದನ್ನು ಈ ಮಸೂದೆಯಲ್ಲಿ ಹೇಳತಕ್ಕ ಅವಶ್ಯಕತೆ ಇಲ್ಲವೆಂದು ನನಗನ್ನಿಸುತ್ತದೆ. ಏಕೆಂದರೆ, ಇದರಲ್ಲಿ ಕ್ಲಿಯರ್ ಆಗಿ ಹೇಳಿದ್ದಾರೆ : ಮ್ಯೂಸಿಕ್, ಫೋನ್ ಇತ್ಯಾದಿ ಅನುಕೂಲಗಳಿದ್ದಲ್ಲಿ ತಿಂಗೆ ರೂಪಾಯಿಗಳಿಗಿಂತ ಜಾಸ್ತಿ ಜಾರ್ಜ್ ಮಾಡಿದರೆ ಆಗ ಟ್ಯಾಕ್ಸ್ ಹಾಕಬೇಕೆಂದು ಹೇಳಿದ್ದಾರೆ. ಆದುದರಿಂದ ಹೋಟೆಲ್ ಕ್ಲಾಸಿಫಿಕೇಷನ್ ಆಗಬೇಕಾದ ಆವಶ್ಯಕತೆ ಇಲ್ಲ. ಜೊತೆಗೆ ಈ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳನ್ನು, ಕೇಳುವುದೇನೆಂದರೆ, ಫಾರಿನ್ ವಿಸಿಟರ್ಸ್‌ಗೆ ಏಕೆ ಎಕ್ಸ್‌ಮೆಪ್ಷನ್ ಕೊಟ್ಟಿದ್ದೀರೆಂಬುದು ಅರ್ಥವಾಗಲಿಲ್ಲ. ಅವರಿಗೆ ಎಕ್ಸ್‌ಮೆಪ್ಷನ್ ಕೊಡಬೇಕಾದ ಅಗತ್ಯ ಇರಲಿಲ್ಲ. ಅವರಲ್ಲಿ ಬೇಕಾದಷ್ಟು ಹಣವಿರುತ್ತದೆ. ಬಹಳ ಹಣ ಇದ್ದವರೇ ಇಲ್ಲಿಗೆಲ್ಲ ಬರುತ್ತಾರೆಯೇ ಬೇರೆಯವರು ಬರುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ, ಅಂಥವರಿಗೆ ಎಕ್ಸ್‌ಮೆಪ್ಷನ್ ಕೊಡಬೇಕಾದ ಅಗತ್ಯಕಾಣಲಿಲ್ಲ. ಈ ಬಗ್ಗೆ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಕ್ಲಾರಿಫೈ ಮಾಡಬೇಕು ನಿಜವಾಗಿಯೂ ಇಂಥ ಶಾಸನ ಮಾಡುವುದರಿಂದ ಕಪ್ಪು ಹಣ ಹೊಂದಿರುವವರ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು ಹಾಕಲು ಅನುಕೂಲ ವಾಗುತ್ತದೆ. ಇಂಥ ಲಕ್ಷುರಿ ಹೋಟೆಲ್‌ಗಳಲ್ಲಿ ಕಪ್ಪು ಹಣ ಉಳ್ಳವರಲ್ಲದೇ ಬೇರೆ ಸಾಮಾನ್ಯ ಜನರು ಇರಲಿಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲ. ಆದ್ದರಿಂದ ಅಂಥವರನ್ನು ಟ್ಯಾಕ್ಸಿನ ಪರಿಮಿತಿಗೆ ಒಳಪಡಿಸಿರತಕ್ಕಂಥ ಈ ಶಾಸನ ತುಂಬಾ ಸ್ವಾಗತಾರ್ಹವಾದುದೆಂದು ಹೇಳಿ, ಇಷ್ಟು ಮಾತನಾಡಲು ಅವಕಾಶ ಕೊಟ್ಟ ಅಧ್ಯಕ್ಷರಿಗೆ ವಂದಿಸಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.